

Capital & Debt

Capital & Debt

	<u>Budget</u>	<u>FTEs</u>
Building Construction	3,379,780	0.0
Campus Development	13,084,301	0.0
Capital Acquisitions	9,716,446	0.0
Conservation Futures	3,414,435	0.0
Debt Service	18,988,095	0.0
Equipment Replacmnt	2,780,990	0.0
Information Reserve	2,000,000	0.0
Jail Industries Work Center	275,000	0.0
Juvenile Detentions	80,000	0.0
Park Impact Fees	4,122,738	0.0
Public Access Cable TV	320,000	0.0
Real Estate Excise	6,567,432	0.0
Traffic Impact Fees	4,477,776	0.0
Tri-Mountain Golf	<u>1,080,881</u>	<u>0.0</u>
Total	70,287,874	0.0

No staff reside in the Capital & Debt function. The \$64.7 million budget represents 11.5% of the total County budget for 2001-2002

Summary

This category includes capital purchased through the Capital Acquisition Fund, budgeted dollars for the new Building Construction Fund used to pay for newly constructed County buildings, and debt service paid through the County's Debt Service funds. Additional funding sources for capital include Conservation Futures Open Space, and the Major Maintenance Reserve.

Park Impact Fees and Traffic Impact Fees are also included, however, these departments serve as pass-through accounts. Park Impact Fees and a portion of the Traffic Impact Fees are transferred to the City of Vancouver. The remaining Traffic Impact Fees are transferred to the County's Public Work department.

The Capital Acquisition Fund accounts for smaller capital purchases and projects, except road construction (which is accounted for in the Road Fund) and capital purchased by proprietary funds. The debt service funds account for payments on the County's general obligation bonds and bond anticipation notes (BANs). Revenue bonds, Public Works Trust Fund loans, and the County's line of credit are not included.

Conservation Futures is collected through a property tax levy and is dedicated to acquisition of open space parks.

The new Building Construction Fund is designed for costs associated with the construction of new County buildings. Debt service is administered by staff in the Treasurer's Office. Day to day administration of the Capital Acquisition Fund and the Building Construction Fund is performed by staff in the Office of Budget and Information Services.

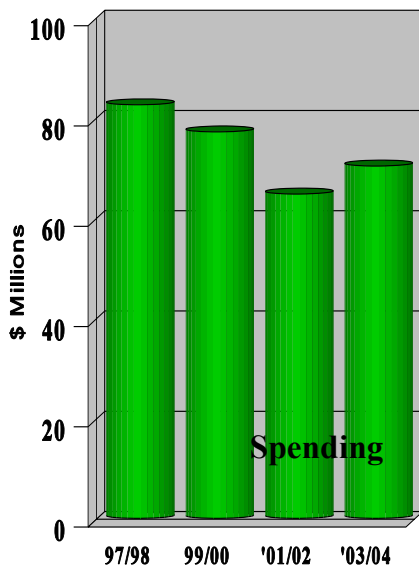
Current Issues

Total capital spending has been relatively stable for the last six years. The current biennium reflects the completion of the Public Service Center, Courthouse Remodel, and Franklin Center Remodel.

The acquisition of open space parks funding is a high capital priority. In addition, the planning and implementation of economic development is critical.

Continued technology replacements of legacy systems is also a priority. During 01/02 the General Ledger System was replaced and in 03/04 the Human Resources and Payroll system will be replaced. Other priorities include the early upgrade of the 911 Center equipment and software.

Spending History



Building Construction

\$3,379,780

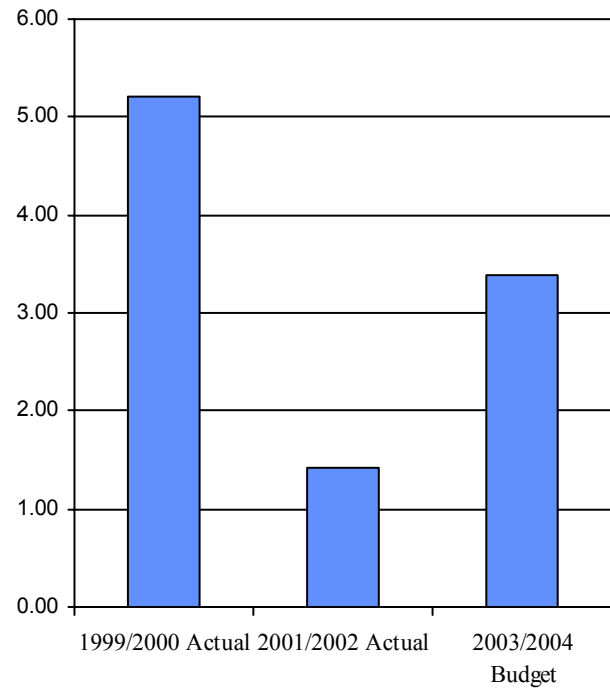
This fund and department have been established to allow for and track the reserves and construction costs for major building construction projects.

Department Goals

- To meet debt service obligations

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	30,690	80,982	0
Transfers	2,638,383	304,214	2,979,780
Capital Expenditures	2,509,256	1,027,978	400,000
Debt Service	36,377	0	0
Interfund Service	0	0	0
Department Total	5,214,706	1,413,175	3,379,780
% Change from Previous Period		-72.9%	139.2%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Building - Juvenile	485,635	0	0
Building Construction	2,522,227	80,982	3,109,070
Fire/Sheriff Facility Funding	2,206,844	1,332,192	270,710
Department Total	5,214,706	1,413,175	3,379,780
% Change from Previous Period		-72.9%	139.2%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Building Construction	\$ 3,109,070
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This department has only one program. See the department description above.

Fire/Sheriff Facility Funding	\$ 270,710
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Campus Development Fund

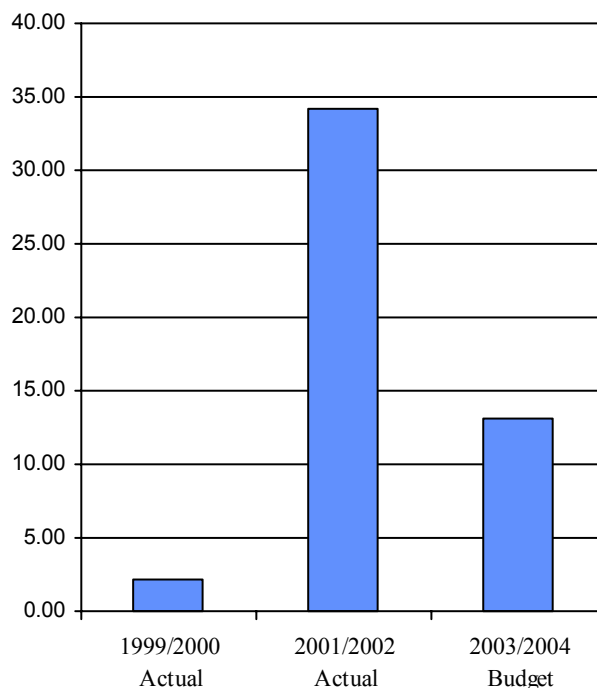
\$13,084,301

Department Goals

- To provide support in the development of the campus for space needs
- To provide ongoing equipment replacement

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Regular Salaries & Benefits	0	0	0
Supplies, Services, & Other Pay	1,524,341	1,895,594	3,000,000
Transfers	0	934,222	84,301
Capital Expenditures	691,645	30,944,100	10,000,000
Debt Service	0	437,083	0
Interfund Service	0	0	0
Department Total	2,215,986	34,210,999	13,084,301
% Change from Previous Period		1443.8%	-61.8%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Campus Development Fund	2,215,986	34,210,999	13,084,301
Department Total	2,215,986	34,210,999	13,084,301
% Change from Previous Period		1443.8%	-61.8%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Campus Development Fund

\$ 13,084,301

This budget accounts for the development of the County Campus

Capital Acquisitions

\$9,716,446

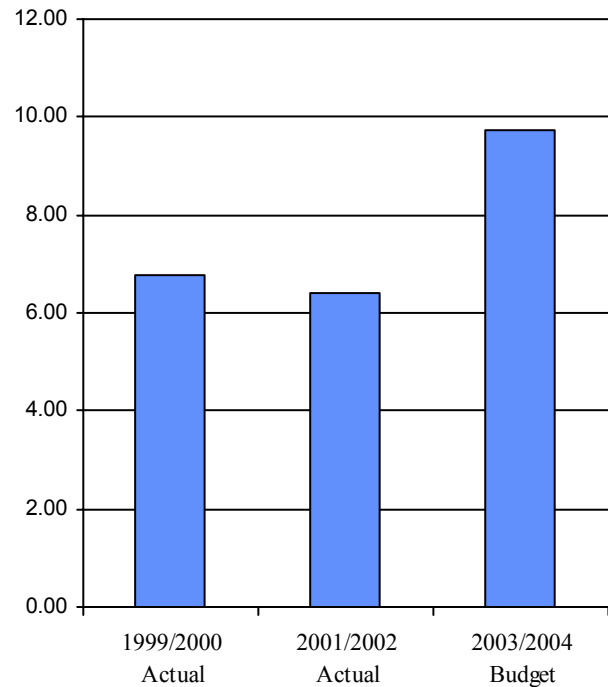
This budget represents capital projects for all non-enterprise departments within the County. It was set up in an effort to capture capital costs within one (1) fund. A capital manager was added to the Office of Budget staff in 1995. The purpose of the position is to plan, control, track and report expenditures for capital projects.

Department Goals

- To promote economic development through capital improvements related to roads, parks, water, and sewer systems and other improvements that mitigate the impacts of residential, industrial, and commercial growth.
- The primary goal of the capital planning program is to ensure allocation of limited capital resources consistent with organizational and community priorities in order to maximize the effectiveness of County services.
- To provide life long learning opportunities to the citizens of Clark County
- Cable Television

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
Cost Type	Actual	Actual	Budget
Regular Salaries & Benefits	0	0	0
Supplies, Services, & Other Pay	4,809,930	2,994,587	5,464,900
Transfers	298,836	724,796	195,448
Capital Expenditures	1,409,685	2,693,795	4,052,086
Debt Service	233,712	0	0
Interfund Service	3,878	0	4,012
Department Total	6,756,041	6,413,178	9,716,446
% Change from Previous Period		-5.1%	51.5%

Staffing

	1999/2000	2001/2002	2003/2004
	Actual	Actual	Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Program Expenditures

	1999/2000	2001/2002	2003/2004
Program Name	Actual	Actual	Budget
Cable Television	40,705	637,864	100,000
Capital - Assessment & GIS	9,170	0	0
Capital - Auditor	16,442	54,543	4,012
Capital - Construction	309,958	0	0
Capital - District Court	8,404	48,026	0
Capital - Equipment Services	177,142	435,101	0
Capital - General Services	272,228	0	0
Capital - Information Technology	0	1,869,429	1,141,116
Capital - Non Designated Projects	0	0	200,000
Capital - Office of Budget and Planning	0	75,303	0
Capital - Parks	21,382	0	0
Capital - Planning	113,543	4,630	0
Capital - Sheriff	113,887	127,756	0
Capital - Superior Court	9,425	56,091	0
Capital - Transportation	9,745	0	0
Capital - Treasurer	279,249	0	0
Capital - Water Quality	967	0	0

Capital Acquisitions

Capital -- Corrections	72,491	0	0
Capital- old	387,763	0	0
Economic Development	0	0	2,610,970
Education - Lifelong Learning	0	14,104	0
Old	99,734	0	0
Parks / County Regional	1,660,325	3,089,033	5,660,348
Parks / County Urban	717,983	0	0
Parks REET / Vancouver	2,435,500	0	0
UGA			
Department Total	6,756,041	6,411,878	9,716,446
% Change from Previous Period		-5.1%	51.5%

Cable Television	\$ 100,000
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Capital - Auditor	\$ 4,012
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This program reflects capital expenditures for the department reflected in the program name.

Capital - Information Technology	\$ 1,141,116
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This program reflects capital expenditures for the department reflected in the program name.

Capital - Non Designated Projects	\$ 200,000
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This program is set up to reflect capital expenses for un designated departments or other transactions; e.g. transfers.

Economic Development	\$ 2,610,970
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Parks / County Regional	\$ 5,660,348
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This department has only one program. See department description.

Conservation Futures

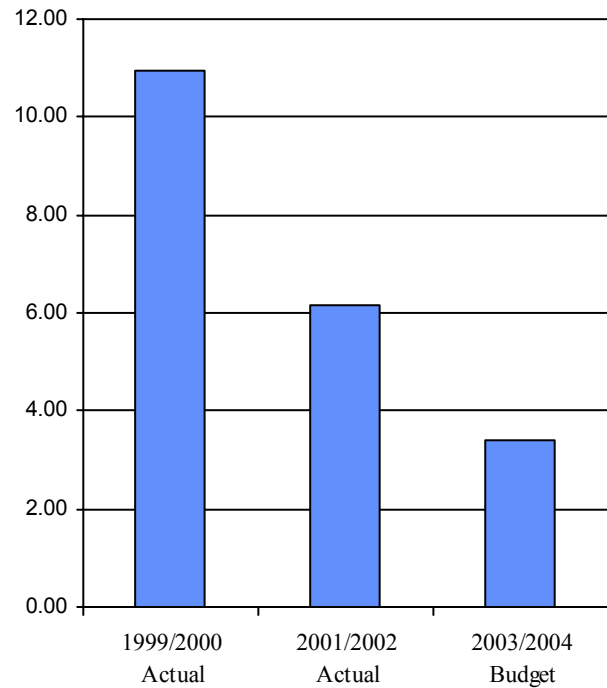
\$3,414,435

This budget accounts for the Conservation Futures levy, a special property tax earmarked for the acquisition of open space. The tax rate is \$.0625/thousand.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	533,507	57,085	0
Transfers	3,219,923	3,235,120	3,414,435
Capital Expenditures	7,190,472	2,860,900	0
Debt Service	0	0	0
Interfund Service	0	0	0
Department Total	10,943,903	6,153,105	3,414,435
% Change from Previous Period		-43.8%	-44.5%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Conservation Futures	3,382,839	3,697,017	3,414,435
Conservation Futures II	7,561,064	2,456,089	0
Department Total	10,943,903	6,153,105	3,414,435
% Change from Previous Period		-43.8%	-44.5%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Conservation Futures

\$ 3,414,435

This budget accounts for the Conservation Futures levy, a special property tax earmarked for the acquisition of open space. The tax rate is \$.0625/thousand.

Debt Service

\$18,988,095

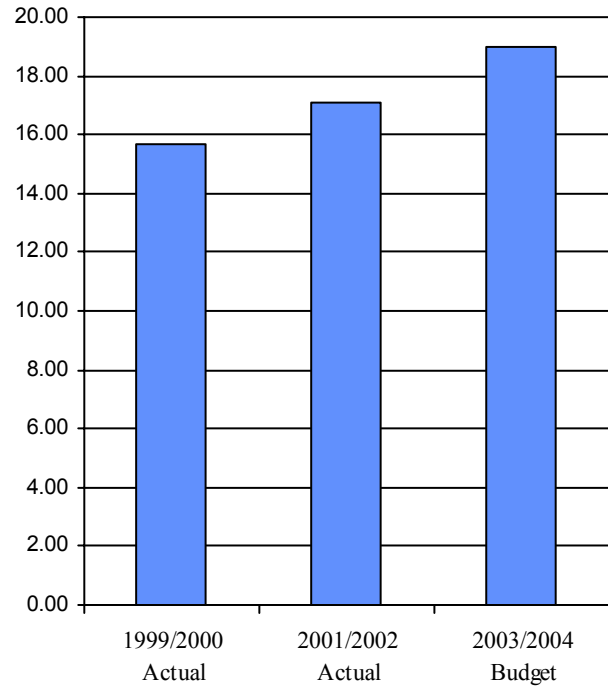
This budget includes the County's General Obligation bond payments, as well as payments on bond anticipation notes (BANS) and the bonds issued to construct the Multi-Service Center.

Department Goals

- To meet debt service payments.
- To maintain existing infrastructure
- Provide for Debt Service

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
Cost Type	Actual	Actual	Budget
Transfers	0	0	0
Debt Service	15,693,572	17,099,158	18,988,095
Interfund Service	0	0	0
Department Total	15,693,572	17,099,158	18,988,095
% Change from Previous Period		9.0%	11.0%

Staffing

	1999/2000	2001/2002	2003/2004
	Actual	Actual	Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Program Expenditures

	1999/2000	2001/2002	2003/2004
Program Name	Actual	Actual	Budget
2001 LTGO's	0	2,491,258	3,786,888
CRCA & Conservation Futures	3,081,590	3,286,640	3,445,140
Design & Engineering	0	0	637,815
Fairground Park Acq. & Fund 1991 BAN	866,555	576,676	874,390
Fire/Sheriff Fairgrounds Facility	300,633	497,200	492,200
General Obligation - 1998	3,024,089	2,609,355	2,600,005
General Obligation - 1999	1,073,957	1,180,935	1,041,135
General Obligation 1996	2,062,960	1,050,410	2,071,891
General Obligation 1996 800 MHz	3,143,780	3,175,220	3,195,850
Refund 1986-05-01	2,089,190	2,064,360	842,781
Tax Anticipation Notes	50,817	167,103	0
Department Total	15,693,572	17,099,158	18,988,095
% Change from Previous Period		9.0%	11.0%

2001 LTGO's	\$ 3,786,888
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In 2001, the County issued LTGO's to finance the construction of a Public Service Center. The PSC consolidated offices into one location and created space in the Courthouse to be primarily a law and justice center for courts.

CRCA & Conservation Futures	\$ 3,445,140
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This program reflects principal and interest on general obligation bond debt incurred for the construction of the 911 Emergency Services Center and the acquisition of Conservation Futures projects.

Design & Engineering	\$ 637,815
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Fairground Park Acq. & Fund 1991 BAN	\$ 874,390
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This program reflects principal and interest on general obligation bond debt incurred for acquisitions of property adjacent to the fairgrounds.

Fire/Sheriff Fairgrounds Facility	\$ 492,200
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To meet general LTGO on the Fire/Sheriff Fairgrounds Facility.

General Obligation - 1998	\$ 2,600,005
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Pay debt service requirements on Jail Work Center and Juvenile Detention expansion.

General Obligation - 1999	\$ 1,041,135
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To meet debt service payments on new Jail Work Center, Remittance Processor, Tri-Mountain equipment, and general capital.

General Obligation 1996	\$ 2,071,891
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This department has only one program. See department description.

General Obligation 1996 800 MHz	\$ 3,195,850
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This department has only one program. See department description.

Refund 1986-05-01	\$ 842,781
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This program reflects principal and interest on general obligation bond debt incurred in 1986.

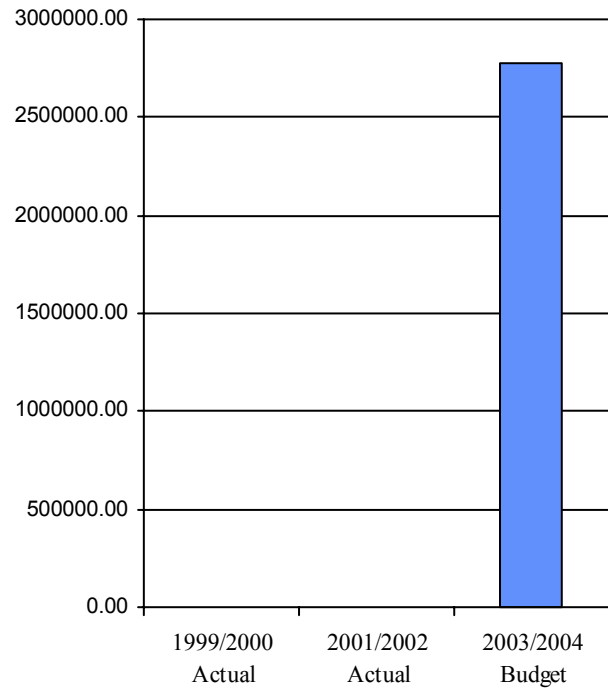
Equipment Replacement

\$2,780,990

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Capital Expenditures	0	159,802	2,780,990
Department Total	0	159,802	2,780,990
% Change from Previous Period		NA	1640.3%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Equipment Replacement Fund	0	159,802	2,780,990
Department Total	0	159,802	2,780,990
% Change from Previous Period		NA	1640.3%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Equipment Replacement

\$ 2,780,990

Equipment Replacement

Information Reserve

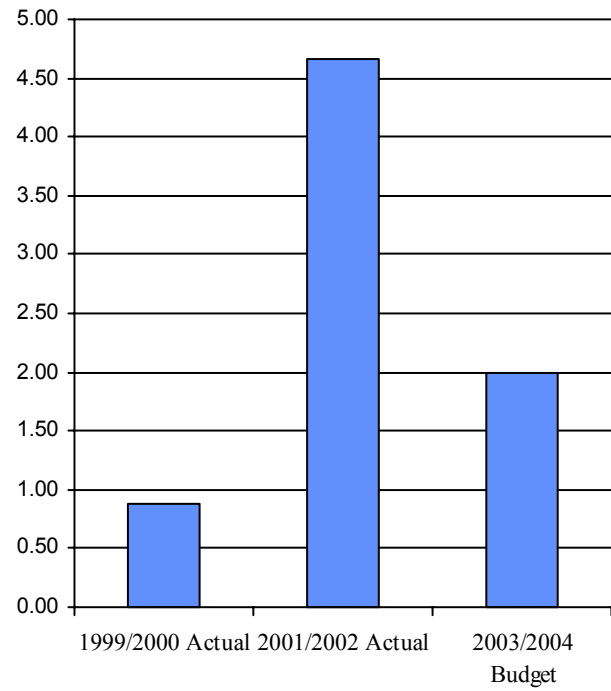
\$2,000,000

Department Goals

- Maintaining a safe and efficient technology network including infrastructure--both hardware and software.

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Regular Salaries & Benefits	0	119,052	0
Supplies, Services, & Other Pay	1,253	2,283,768	0
Transfers	0	1,180,322	656,515
Capital Expenditures	869,711	1,075,718	1,343,485
Interfund Service	0	220	0
Department Total	870,965	4,659,080	2,000,000
% Change from Previous Period		434.9%	-57.1%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Server Replacement Plan	870,965	4,659,080	2,000,000
Department Total	870,965	4,659,080	2,000,000
% Change from Previous Period		434.9%	-57.1%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Server Replacement Plan**\$ 2,000,000**

Maintain and upgrade existing servers and purchase new servers when needed.

Objectives

- Replace existing servers and purchase new servers.

Performance Measures

	Actual <u>1999/2000</u>	Actual <u>2001/2002</u>	Forecast <u>2003/2004</u>	Forecast <u>2005/2006</u>
<u>Demand Indicators</u>				
• Number of servers	0	40	40	40
<u>Workload Measures</u>				
• Number of servers replaced or purchased.	0		40	40

Jail Industries Work Center

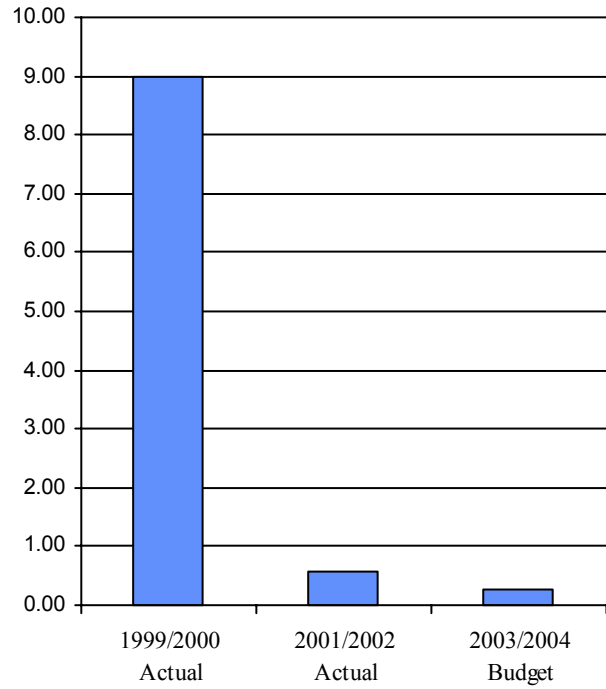
\$275,000

Department Goals

- Construct jail industries work center at NW Gateway Avenue near Port of Vancouver.
- Initiate work industry programs for inmates to participate in.

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	697,633	93,236	0
Transfers	885,000	129,638	275,000
Capital Expenditures	7,352,379	360,664	0
Debt Service	55,701	0	0
Department Total	8,990,713	583,538	275,000
% Change from Previous Period		-93.5%	-52.9%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Construction	1,239,280	583,538	275,000
Construction - old	7,751,433	0	0
Department Total	8,990,713	583,538	275,000
% Change from Previous Period		-93.5%	-52.9%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Construction

\$ 275,000

This program is the only program within this department. See department description.

Juvenile Dention Expansion

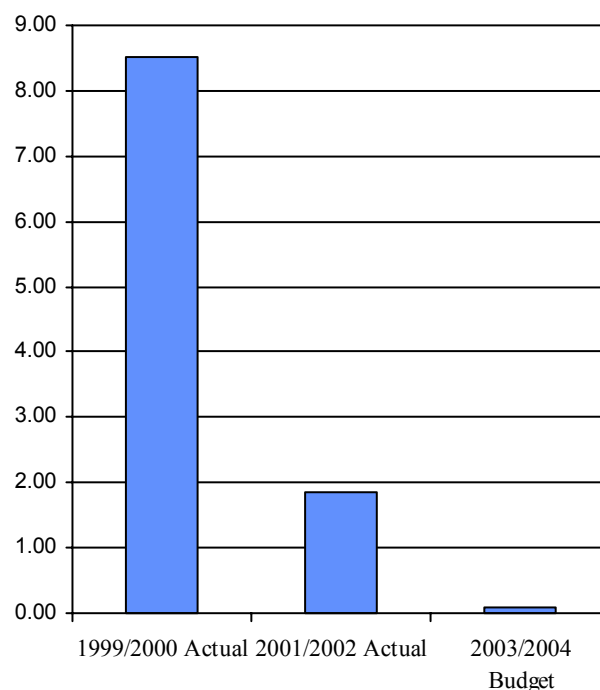
\$80,000

Department Goals

- Expand the existing juvenile detention to accommodate an ever increasing juvenile offender population.

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	281,173	19,673	0
Transfers	0	1,621,393	80,000
Capital Expenditures	8,224,237	216,228	0
Debt Service	0	0	0
Department Total	8,505,410	1,857,294	80,000
% Change from Previous Period		-78.2%	-95.7%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Juvenile Expansion Construction Project	8,505,410	1,857,294	80,000
Department Total	8,505,410	1,857,294	80,000
% Change from Previous Period		-78.2%	-95.7%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Juvenile Expansion Construction Project

\$ 80,000

The costs in this program reflect the amounts relating to the construction of an expanded Juvenile Justice Center. Minor construction was done in 1997 to accommodate the increasing population of juvenile offenders.

Park Impact Fees

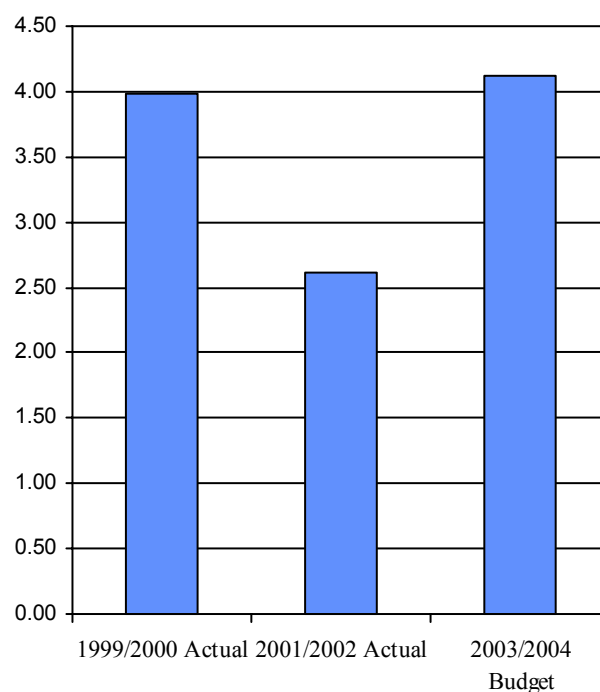
\$4,122,738

The Growth Management Act (GMA) authorizes counties to assess impact fees on new development for parks purposes. The County's current park impact fee (PIF) system is intended to cover the costs of acquiring and minimally improving urban part land. It does not cover park development. PIF revenue is deposited in ten (10) sub-fund, corresponding to ten (10) districts or service areas. This category encompasses all ten. During 1996, the County and City of Vancouver Parks departments consolidated into one regional Parks Department housed in the City government. Due to this consolidation, all of the PIFs will be managed by the City. The 1997 Budget transfers the fund balances for each of the funds to the City. This accounts for high expenditure level in 1997.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

Cost Type	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Supplies, Services, & Other Pay	3,982,807	2,544,451	4,122,738
Transfers	0	0	0
Capital Expenditures	0	22,827	0
Debt Service	0	45,845	0
Interfund Service	0	0	0
Department Total	3,982,807	2,613,124	4,122,738
% Change from Previous Period		-34.4%	57.8%

Program Expenditures

Program Name	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Park Impact Fees--District 1	64	17,752	38,000
Park Impact Fees--District 10	373,682	193,312	337,605
Park Impact Fees--District 2	1,429	0	0
Park Impact Fees--District 3	0	2,100	0
Park Impact Fees--District 4	225,519	47,713	117,302
Park Impact Fees--District 5	1,156,931	485,837	1,028,420
Park Impact Fees--District 6	203,262	175,502	218,605
Park Impact Fees--District 7	311,209	152,965	288,605
Park Impact Fees--District 8	223,659	304,004	330,605
Park Impact Fees--District 9	262,582	159,120	264,605
PIF -- Development #1	762	9,646	10,000
PIF -- Development #10	245,480	143,243	227,257
PIF -- Development #4	49,525	40,400	83,214
PIF -- Development #5	320,577	336,230	441,492
PIF -- Development #6	132,720	142,371	162,009
PIF -- Development #7	165,294	95,465	170,306

Staffing

	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Park Impact Fees

PIF -- Development #8	145,733	198,121	222,411
PIF -- Development #9	164,380	109,781	182,302
Department Total	3,982,807	2,613,561	4,122,738
% Change from Previous Period		-34.4%	57.7%

Park Impact Fees--District 1 **\$ 38,000**

This program reflects PIF expenditures in park service district #1. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 10 **\$ 337,605**

This program reflects PIF expenditures in park service district #10. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 4 **\$ 117,302**

This program reflects PIF expenditures in park service district #4. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 5 **\$ 1,028,420**

This program reflects PIF expenditures in park service district #5. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 6 **\$ 218,605**

This program reflects PIF expenditures in park service district #6. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 7 **\$ 288,605**

This program reflects PIF expenditures in park service district #7. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 8 **\$ 330,605**

This program reflects PIF expenditures in park service district #8. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

Park Impact Fees--District 9 **\$ 264,605**

This program reflects PIF expenditures in park service district #9. Dollars are transferred from the impact fee fund to the Capital Acquisition Fund for expenditure on eligible projects.

PIF -- Development #1 **\$ 10,000**

This program reflects transfers to the City of Vancouver from PIF District #2.

PIF -- Development #10 **\$ 227,257**

This program reflects transfers to the City of Vancouver from PIF District #10.

PIF -- Development #4 **\$ 83,214**

This program reflects transfers to the City of Vancouver from PIF District #4.

PIF -- Development #5 **\$ 441,492**

This program reflects transfers to the City of Vancouver from PIF District #5.

PIF -- Development #6 **\$ 162,009**

This program reflects transfers to the City of Vancouver from PIF District #6.

PIF -- Development #7 **\$ 170,306**

This program reflects transfers to the City of Vancouver from PIF District #7.

PIF -- Development #8 **\$ 222,411**

This program reflects transfers to the City of Vancouver from PIF District #8.

PIF -- Development #9

\$ 182,302

This program reflects transfers to the City of Vancouver from PIF District #9.

Public Access Cable TV Fund

\$320,000

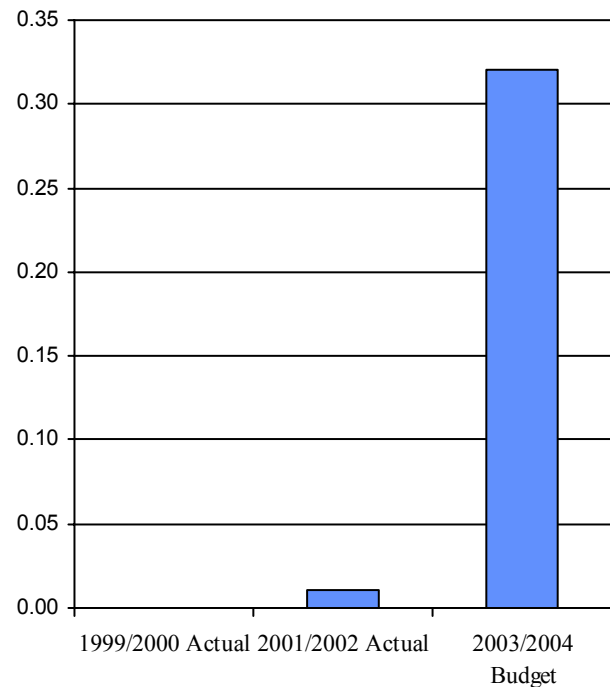
New fund established in 2001

Department Goals

- To provide capital funding for public television access
- To provide capital support of public access television

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	0	10,824	20,000
Capital Expenditures	0	-329	300,000
Interfund Service	0	78	0
Department Total	0	10,574	320,000
% Change from Previous Period		NA	2926.4%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Public Access Cable TV Fund	0	10,574	320,000
Department Total	0	10,574	320,000
% Change from Previous Period		NA	2926.3%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Public Access Cable TV Fund

\$ 320,000

To provide capital funding for public television access

Real Estate Excise Tax

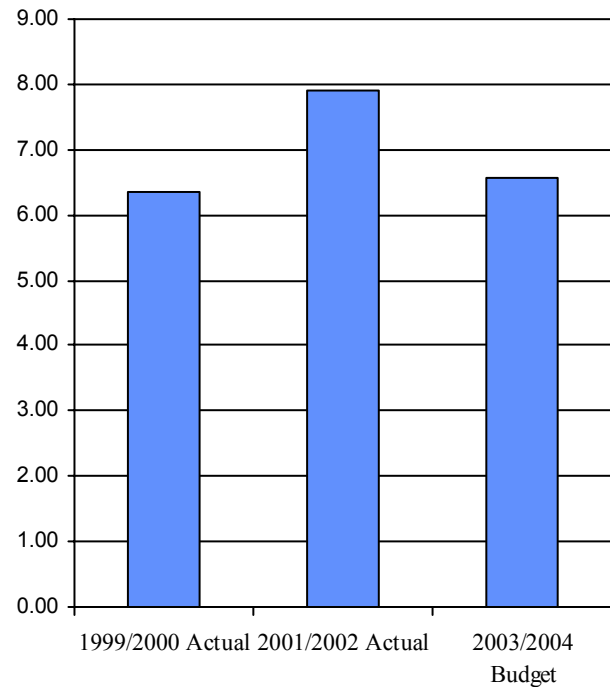
\$6,567,432

This budget accounts for the proceeds of the Real Estate Excise Tax. This revenue is dedicated to the provision of capital facilities identified in the Capital Facilities element of the County Comprehensive Plan now being finalized under the Growth Management Act.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

Cost Type	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Supplies, Services, & Other Pay	1,991,172	213,938	400,000
Transfers	4,371,002	7,691,756	6,167,432
Capital Expenditures	0	0	0
Debt Service	0	0	0
Interfund Service	0	0	0
Department Total	6,362,174	7,905,693	6,567,432
% Change from Previous Period		24.3%	-16.9%

Program Expenditures

Program Name	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Cumulative Building Reserve - Parks	886,134	213,938	400,000
Real Estate Excise Tax / Construction	4,372,615	7,691,756	6,167,432
REET - Parks Public Share	1,103,425	0	0
Department Total	6,362,174	7,905,693	6,567,432
% Change from Previous Period		24.3%	-16.9%

Staffing

	1999/2000 Actual	2001/2002 Actual	2003/2004 Budget
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Cumulative Building Reserve - Parks

\$ 400,000

This budget accounts for the proceeds of the Real Estate Excise Tax. This revenue is dedicated to the provision of Parks and Recreation capital facilities identified in the Capital Facilities element of the County Comprehensive Plan now being finalized under the Growth Management Act.

Real Estate Excise Tax / Construction

\$ 6,167,432

This budget accounts for the proceeds of the Real Estate Excise Tax. This revenue is dedicated to the provision of capital facilities / Construction identified in the Capital Facilities element of the County Comprehensive Plan now being finalized under the Growth Management Act.

Traffic Impact Fees

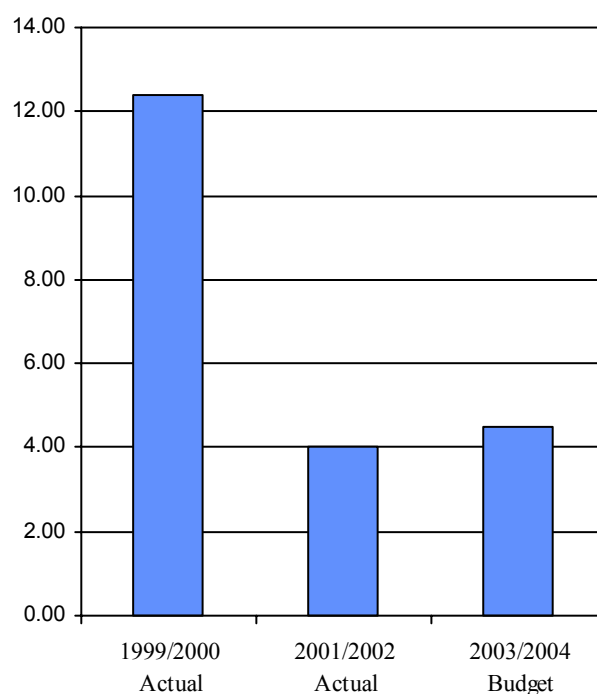
\$4,477,776

The Growth Management Act (GMA) authorizes Counties to assess impact fees on new development for road purposes. Traffic impact fees (TIF) revenue is deposited in various sub-funds, corresponding to districts or service areas. This budget encompasses all districts. The budget reflects only TIF dollars which are going to be expended during the current year. These dollars are transferred to the Road Fund (1012) and expended there.

Department Goals

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	1,013,445	474,493	962,156
Transfers	11,373,519	3,558,797	3,515,620
Interfund Service	0	0	0
Department Total	12,386,964	4,033,291	4,477,776
% Change from Previous Period		-67.4%	11.0%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Sherwood Overlay	35,806	14,533	0
Sifton Overlay	370,000	177,074	0
Traffic Impact Fees--Cascade Park	223,945	178,734	231,092
Traffic Impact Fees--Evergreen	789,500	889,759	731,064
Traffic Impact Fees--Hazel Dell & Felida	2,227,598	1,480,400	1,289,144
Traffic Impact Fees--Mount Vista	4,562,300	1,687,620	1,040,704
Traffic Impact Fees--Orchards	4,177,815	2,000,000	1,185,772
Department Total	12,386,964	6,428,121	4,477,776
% Change from Previous Period		-48.1%	-30.3%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0

Traffic Impact Fees--Cascade Park	\$ 231,092
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This program reflects TIF expenditures in the Cascade Park traffic service area. Dollars are transferred from the impact fee fund to the Road Fund for expenditure on eligible projects.

Traffic Impact Fees--Evergreen	\$ 731,064
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This program reflects TIF expenditures in the Evergreen traffic service area. Dollars are transferred from the impact fee fund to the Road Fund for expenditure on eligible projects.

Traffic Impact Fees--Hazel Dell & Felida	\$ 1,289,144
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This program reflects TIF expenditures in the Hazel Dell & Felida traffic service area. Dollars are transferred from the impact fee fund to the Road Fund for expenditure on eligible projects.

Traffic Impact Fees--Mount Vista	\$ 1,040,704
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This program reflects TIF expenditures in the Mount Vista traffic service area. Dollars are transferred from the impact fee fund to the Road Fund for expenditure on eligible projects.

Traffic Impact Fees--Orchards	\$ 1,185,772
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This program reflects TIF expenditures in the Orchards traffic service area. Dollars are transferred from the impact fee fund to the Road Fund for expenditure on eligible projects.

Tri-Mountain Capital

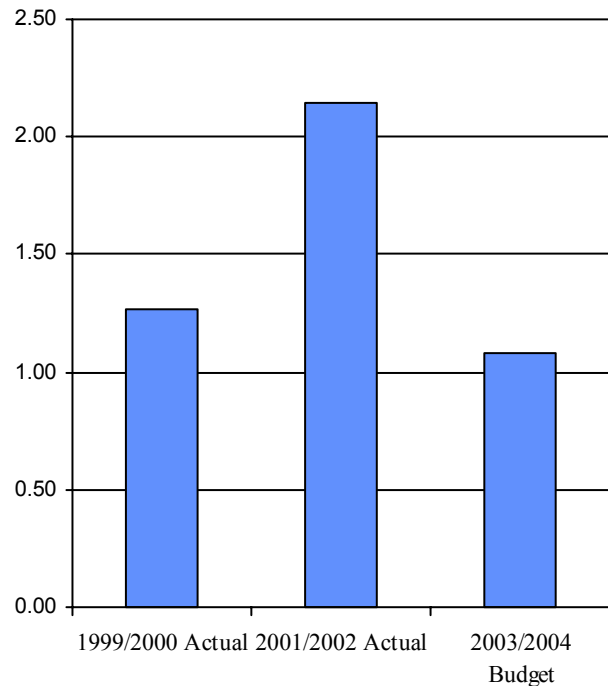
\$1,080,881

Department Goals

- Pay Tri-Mountain debt service as required in the bond indenture
- Manage on-going capital improve to the golf course and facilities in a cost effective manner.

Expenditure History

(\$ in millions)



Department Expenditures

	1999/2000	2001/2002	2003/2004
<u>Cost Type</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Supplies, Services, & Other Pay	0	0	0
Transfers	0	0	0
Capital Expenditures	179,883	198,114	0
Debt Service	1,090,005	1,950,053	1,080,881
Interfund Service	0	0	0
Department Total	1,269,888	2,148,167	1,080,881
% Change from Previous Period		69.2%	-49.7%

Program Expenditures

	1999/2000	2001/2002	2003/2004
<u>Program Name</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Golf Course Improvements	179,883	198,114	0
Tri-Mountain Debt Service	1,090,005	1,950,053	1,080,881
Department Total	1,269,888	2,148,167	1,080,881
% Change from Previous Period		69.2%	-49.7%

Staffing

	1999/2000	2001/2002	2003/2004
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Full Time Equivalents (FTEs)	0.0	0.0	0.0